

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Mamakating
County of Sullivan
For the Fiscal Year Ended 12/31/2014

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Mamakating

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SR) REFUSE AND GARBAGE
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	2,519,209	A200	1,211,594
TOTAL Cash	2,519,209		1,211,594
Accounts Receivable Additional Description Dec 2014 Departmental Income & Franchise Fee	52,724	A380	111,030
TOTAL Other Receivables (net)	52,724		111,030
Due From State And Federal Government Additional Description 4th qtr Mortgage Tax		A410	30,149
TOTAL State And Federal Aid Receivables	0		30,149
Due From Other Funds	548,180	A391	
TOTAL Due From Other Funds	548,180		0
Prepaid Expenses Additional Description Jan - Mar 2015 ERS		A480	35,594
TOTAL Prepaid Expenses	0		35,594
Cash Special Reserves		A230	463,306
TOTAL Restricted Assets	0		463,306
TOTAL Assets and Deferred Outflows of Resources	3,120,113		1,851,673

TOWN OF Mamakating
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	58,323	A600	90,989
TOTAL Accounts Payable	58,323		90,989
Due To Other Funds	1,393,813	A630	1,230,131
TOTAL Due To Other Funds	1,393,813		1,230,131
TOTAL Liabilities	1,452,136		1,321,120
Fund Balance			
Reserve For Repairs	2,685	A882	
Res For Solid Waste Mgmt Facility	15,784	A898	
Other Restricted Fund Balance	30,676	A899	463,306
TOTAL Restricted Fund Balance	49,144		463,306
Assigned Unappropriated Fund Balance	181,514	A915	
TOTAL Assigned Fund Balance	181,514		0
Unassigned Fund Balance	1,437,319	A917	67,247
TOTAL Unassigned Fund Balance	1,437,319		67,247
TOTAL Fund Balance	1,667,977		530,553
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,120,113		1,851,673

TOWN OF Mamakating
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,131,229	A1001	1,138,445
TOTAL Real Property Taxes	1,131,229		1,138,445
Other Payments In Lieu of Taxes	185,178	A1081	186,907
Interest & Penalties On Real Prop Taxes	30,714	A1090	34,652
TOTAL Real Property Tax Items	215,892		221,559
Franchises	76,856	A1170	72,879
Additional Description Cable Franchise			
TOTAL Non Property Tax Items	76,856		72,879
Clerk Fees	10,505	A1255	10,792
Public Pound Charges, Dog Control Fees	1,500	A1550	2,950
Park And Recreational Charges	35,001	A2001	31,415
Recreational Concessions	33	A2012	2,445
Special Recreational Facility Charges		A2025	2,041
Other Culture & Recreation Income	169,415	A2089	117,589
Additional Description Camp Fees			
TOTAL Departmental Income	216,454		167,232
Interest And Earnings	3,585	A2401	2,150
Rental of Real Property	50,494	A2410	49,778
TOTAL Use of Money And Property	54,079		51,928
Business & Occupational License	5,459	A2501	6,030
Dog Licenses	4,340	A2544	4,163
TOTAL Licenses And Permits	9,799		10,193
Fines And Forfeited Bail	382,354	A2610	446,413
TOTAL Fines And Forfeitures	382,354		446,413
Sales of Scrap & Excess Materials		A2650	492
TOTAL Sale of Property And Compensation For Loss	0		492
Gifts And Donations		A2705	10,722
Grants From Local Governments	1,357	A2706	
Unclassified (specify)	57,237	A2770	750
TOTAL Miscellaneous Local Sources	58,595		11,472
St Aid, Revenue Sharing	25,343	A3001	25,343
St Aid, Mortgage Tax	293,315	A3005	127,990
St Aid - Other (specify)		A3089	1,400
Additional Description A3021 State Aid, Court Facilities			
St Aid, Youth Programs	12,818	A3820	11,291
TOTAL State Aid	331,476		166,024
TOTAL Revenues	2,476,734		2,286,637
TOTAL Detail Revenues And Other Sources	2,476,734		2,286,637

TOWN OF Mamakating
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	32,071	A10101	41,600
Legislative Board, Contr Expend	1,990	A10104	2,279
TOTAL Legislative Board	34,061		43,879
Municipal Court, Pers Serv	163,764	A11101	172,770
Municipal Court, Contr Expend	29,367	A11104	10,259
TOTAL Municipal Court	193,131		183,029
Supervisor,pers Serv	85,069	A12201	106,069
Supervisor,contr Expend	20,355	A12204	11,926
TOTAL Supervisor	105,424		117,995
Auditor, Contr Expend	12,000	A13204	14,836
TOTAL Auditor	12,000		14,836
Tax Collection,pers Serv	28,970	A13301	27,812
Tax Collection,contr Expend	6,992	A13304	6,623
TOTAL Tax Collection	35,961		34,435
Assessment, Pers Serv	94,353	A13551	96,090
Assessment, Contr Expend	2,596	A13554	4,927
TOTAL Assessment	96,949		101,017
Clerk,pers Serv	74,584	A14101	77,311
Clerk,contr Expend	7,233	A14104	7,152
TOTAL Clerk	81,817		84,463
Law, Pers Serv	58,913	A14201	
Law, Contr Expend	42,286	A14204	274,796
TOTAL Law	101,198		274,796
Engineer, Contr Expend		A14404	19,491
TOTAL Engineer	0		19,491
Records Mgmt, PerS. SerV.	5,748	A14601	5,920
Records Mgmt, Contr Expend		A14604	779
TOTAL Records Mgmt	5,748		6,699
Board of Ethics, Contr Expend		A14704	826
TOTAL Board of Ethics	0		826
Public Works Admin, Pers Serv	44,575	A14901	49,045
TOTAL Public Works Admin	44,575		49,045
Buildings, Pers Serv	49,469	A16201	286,414
Buildings, Contr Expend	111,608	A16204	128,442
TOTAL Buildings	161,077		414,856
Central Print & Mail,contr Expend		A16704	9,600
TOTAL Central Print & Mail	0		9,600
Central Data Process, Contr Expend	12,000	A16804	23,439
Additional Description Acct'g software + payroll			
TOTAL Central Data Process	12,000		23,439
Unallocated Insurance, Contr Expend		A19104	38,358
TOTAL Unallocated Insurance	0		38,358
Municipal Assn Dues, Contr Expend	350	A19204	1,550
TOTAL Municipal Assn Dues	350		1,550

TOWN OF Mamakating
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Judgements And Claims, Contr Expend	29,170	A19304	
TOTAL Judgements And Claims	29,170		0
TOTAL General Government Support	913,462		1,418,314
Control of Animals, Pers Serv	31,317	A35101	38,776
Control of Animals, Contr Expend	14,591	A35104	35,289
TOTAL Control of Animals	45,907		74,065
TOTAL Public Safety	45,907		74,065
Ambulance, Contr Expend	45,000	A45404	45,900
TOTAL Ambulance	45,000		45,900
TOTAL Health	45,000		45,900
Street Admin, Pers Serv	60,932	A50101	63,730
Street Admin, Contr Expend	33,428	A50104	47,957
TOTAL Street Admin	94,359		111,687
Street Lighting, Contr Expend	20,289	A51824	21,483
TOTAL Street Lighting	20,289		21,483
TOTAL Transportation	114,648		133,170
Publicity, Contr Expend	1,193	A64104	1,833
TOTAL Publicity	1,193		1,833
Veterans Service, Contr Expend	2,000	A65104	2,000
TOTAL Veterans Service	2,000		2,000
TOTAL Economic Assistance And Opportunity	3,193		3,833
Recreation Admini, Contr Expend		A70204	21,590
TOTAL Recreation Admini	0		21,590
Parks, Pers Serv	19,562	A71101	72,943
Parks, Contr Expend	86,529	A71104	72,844
TOTAL Parks	106,090		145,787
Special Rec Facility, Pers Serv	24,066	A71801	30,142
Special Rec Facility, Contr Expend	3,423	A71804	18,095
TOTAL Special Rec Facility	27,489		48,237
Youth Prog, Pers Serv	89,178	A73101	80,277
Youth Prog, Contr Expend	63,951	A73104	35,954
TOTAL Youth Prog	153,129		116,231
Adult Recreation, Pers Serv		A76201	1,789
Adult Recreation, Contr Expend	8,762	A76204	7,622
TOTAL Adult Recreation	8,762		9,411
TOTAL Culture And Recreation	295,470		341,256
Landfill Clos-Post Clos,contr Exp	20,060	A81614	17,338
TOTAL Landfill Clos-Post Clos	20,060		17,338
Misc Home & Comm Serv, Contr Expend	10,539	A89894	
TOTAL Misc Home & Comm Serv	10,539		0
TOTAL Home And Community Services	30,599		17,338
State Retirement System	141,450	A90108	142,145
Social Security, Employer Cont	64,210	A90308	69,492
Disability Insurance, Empl Bnfts	5,857	A90558	4,102

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	238,299	A90608	230,414
TOTAL Employee Benefits	449,817		446,153
TOTAL Expenditures	1,898,097		2,480,029
TOTAL Detail Expenditures And Other Uses	1,898,097		2,480,029

TOWN OF Mamakating
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,089,340	A8021	1,667,988
Prior Period Adj -Increase In Fund Balance		A8012	105,969
Prior Period Adj -Decrease In Fund Balance		A8015	1,050,012
Restated Fund Balance - Beg of Year	1,089,340	A8022	723,945
ADD - REVENUES AND OTHER SOURCES	2,476,734		2,286,637
DEDUCT - EXPENDITURES AND OTHER USES	1,898,097		2,480,029
Fund Balance - End of Year	1,667,988	A8029	530,553

TOWN OF Mamakating
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,138,445	A1049N	1,268,310
Est Rev - Real Property Tax Items	31,000	A1099N	218,000
Est Rev - Non Property Tax Items	78,000	A1199N	61,000
Est Rev - Departmental Income	308,300	A1299N	165,370
Est Rev - Use of Money And Property	43,601	A2499N	48,601
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	350,000	A2649N	375,000
Est Rev - Miscellaneous Local Sources	170,000	A2799N	
Est Rev - State Aid	25,000	A3099N	177,500
TOTAL Estimated Revenues	2,154,346		2,323,781
TOTAL Estimated Revenues And Other Sources	2,154,346		2,323,781

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,080,914	A1999N	1,163,642
App - Public Safety	48,758	A3999N	52,979
App - Health	45,000	A4999N	47,820
App - Transportation	123,730	A5999N	127,902
App - Economic Assistance And Opportunity	4,500	A6999N	20,000
App - Culture And Recreation	268,404	A7999N	367,914
App - Home And Community Services		A8999N	600
App - Employee Benefits	583,040	A9199N	542,924
TOTAL Appropriations	2,154,346		2,323,781
TOTAL Appropriations And Other Uses	2,154,346		2,323,781

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Accounts Receivable Additional Description Dept Fees		B380	24,400
TOTAL Other Receivables (net)	0		24,400
Due From Other Funds	505,632	B391	481,709
TOTAL Due From Other Funds	505,632		481,709
Due From Other Governments Additional Description Serv to Other Gov'ts		B440	3,265
TOTAL Due From Other Governments	0		3,265
Prepaid Expenses Additional Description ERS		B480	8,330
TOTAL Prepaid Expenses	0		8,330
TOTAL Assets and Deferred Outflows of Resources	505,632		517,704

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		B600	86,823
TOTAL Accounts Payable	0		86,823
Due To Other Funds	10,000	B630	
TOTAL Due To Other Funds	10,000		0
TOTAL Liabilities	10,000		86,823
Fund Balance			
Assigned Unappropriated Fund Balance	495,632	B915	430,881
TOTAL Assigned Fund Balance	495,632		430,881
TOTAL Fund Balance	495,632		430,881
TOTAL Liabilities, Deferred Inflows And Fund Balance	505,632		517,704

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	156,807	B1001	165,364
TOTAL Real Property Taxes	156,807		165,364
Safety Inspection Fees	118,905	B1560	101,375
Charges For Demolition of Unsafe Build	3,493	B1570	
Zoning Fees	1,925	B2110	32,295
Planning Board Fees	48,773	B2115	29,268
Other Home & Community Services Income		B2189	136,521
Additional Description Planning, Engineering & Attorney Fees			
TOTAL Departmental Income	173,096		299,459
Public Safety Services For Other Govts		B2260	10,172
TOTAL Intergovernmental Charges	0		10,172
TOTAL Revenues	329,903		474,995
TOTAL Detail Revenues And Other Sources	329,903		474,995

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Law, Contr Expend	19,013	B14204	101,781
TOTAL Law	19,013		101,781
Engineer, Contr Expend	38,575	B14404	207,283
TOTAL Engineer	38,575		207,283
TOTAL General Government Support	57,588		309,064
Safety Inspection, Pers Serv	92,139	B36201	92,913
Safety Inspection, Equip & Cap Outlay		B36202	1,600
Safety Inspection, Contr Expend	1,930	B36204	20,900
TOTAL Safety Inspection	94,069		115,413
TOTAL Public Safety	94,069		115,413
Public Health, Pers Serv	750	B40101	
TOTAL Public Health	750		0
Registrar of Vital Statistics, Pers Serv	3,993	B40201	3,974
TOTAL Registrar of Vital Statistics	3,993		3,974
TOTAL Health	4,743		3,974
Zoning, Pers Serv	5,391	B80101	8,162
Zoning, Contr Expend	1,356	B80104	9,154
TOTAL Zoning	6,747		17,316
Planning, Pers Serv	21,323	B80201	24,996
Planning, Contr Expend	6,588	B80204	12,276
TOTAL Planning	27,911		37,272
TOTAL Home And Community Services	34,658		54,588
State Retirement, Empl Bnfts	33,105	B90108	33,268
Social Security , Empl Bnfts	8,250	B90308	9,829
Disability Insurance, Empl Bnfts	1,055	B90558	733
Hospital & Medical (dental) Ins, Empl Bnft	31,430	B90608	38,075
TOTAL Employee Benefits	73,840		81,905
TOTAL Expenditures	264,898		564,944
TOTAL Detail Expenditures And Other Uses	264,898		564,944

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	430,626	B8021	495,636
Prior Period Adj -Increase In Fund Balance		B8012	25,198
Prior Period Adj -Decrease In Fund Balance		B8015	4
Restated Fund Balance - Beg of Year	430,626	B8022	520,830
ADD - REVENUES AND OTHER SOURCES	329,903		474,995
DEDUCT - EXPENDITURES AND OTHER USES	264,898		564,944
Fund Balance - End of Year	495,636	B8029	430,881

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	165,364	B1049N	153,796
Est Rev - Departmental Income		B1299N	147,000
EsT. ReV. - Intergovernmental Charges		B2399N	25,205
Est Rev-Miscellaneous Local Sources	197,000	B2799N	50,000
TOTAL Estimated Revenues	362,364		376,001
TOTAL Estimated Revenues And Other Sources	362,364		376,001

TOWN OF Mamakating
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Public Safety	124,496	B3999N	126,478
App - Health	1,650	B4999N	5,943
App - Home And Community Services	139,539	B8999N	139,444
App - Employee Benefits	96,679	B9199N	99,136
TOTAL Appropriations	362,364		371,001
Other Budgetary Purposes		B962N	5,000
TOTAL Other Uses	0		5,000
TOTAL Appropriations And Other Uses	362,364		376,001

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	11,058	CD200	11,058
TOTAL Cash	11,058		11,058
TOTAL Assets and Deferred Outflows of Resources	11,058		11,058

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	11,058	CD630	11,058
TOTAL Due To Other Funds	11,058		11,058
TOTAL Liabilities	11,058		11,058
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,058		11,058

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF Mamakating
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Results of Operation

Code Description	2013	EdpCode	2014
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TOWN OF Mamakating
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
Fund Balance - End of Year		CD8029	

TOWN OF Mamakating
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	346,356	DA200	140,584
TOTAL Cash	346,356		140,584
Due From Other Funds	817,313	DA391	425,946
TOTAL Due From Other Funds	817,313		425,946
Prepaid Expenses Additional Description ERS		DA480	21,962
TOTAL Prepaid Expenses	0		21,962
Cash Special Reserves		DA230	1,070,557
TOTAL Restricted Assets	0		1,070,557
TOTAL Assets and Deferred Outflows of Resources	1,163,669		1,659,049

TOWN OF Mamakating
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	33,435	DA600	106,334
TOTAL Accounts Payable	33,435		106,334
Other Liabilities		DA688	
TOTAL Other Liabilities	0		0
Due To Other Funds	709,534	DA630	
TOTAL Due To Other Funds	709,534		0
TOTAL Liabilities	742,968		106,334
Fund Balance			
Capital Reserve	214,794	DA878	1,070,557
TOTAL Restricted Fund Balance	214,794		1,070,557
Assigned Unappropriated Fund Balance	205,907	DA915	482,158
TOTAL Assigned Fund Balance	205,907		482,158
TOTAL Fund Balance	420,701		1,552,715
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,163,669		1,659,049

TOWN OF Mamakating
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,385,638	DA1001	1,386,605
TOTAL Real Property Taxes	1,385,638		1,386,605
Transportation Services, Other Govts	117,572	DA2300	203,128
TOTAL Intergovernmental Charges	117,572		203,128
Interest And Earnings	1,410	DA2401	1,885
TOTAL Use of Money And Property	1,410		1,885
Unclassified (specify)		DA2770	745
Additional Description Write off Reserve Catch All			
TOTAL Miscellaneous Local Sources	0		745
Fed Aid Emer Disaster Assist	131,131	DA4960	
TOTAL Federal Aid	131,131		0
TOTAL Revenues	1,635,752		1,592,363
Interfund Transfers		DA5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,635,752		1,592,363

TOWN OF Mamakating
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Equip & Cap Outlay	101,360	DA51102	
Maint of Streets, Contr Expend	497,190	DA51104	
TOTAL Maint of Streets	598,551		0
Machinery, Pers Serv	531,450	DA51301	46,920
Machinery, Equip & Cap Outlay		DA51302	312,041
Machinery, Contr Expend		DA51304	191,793
TOTAL Machinery	531,450		550,754
Brush And Weeds, Contr Expend		DA51404	1,459
TOTAL Brush And Weeds	0		1,459
Snow Removal, Pers Serv	457,718	DA51421	451,135
Snow Removal, Contr Expend	289,813	DA51424	378,453
TOTAL Snow Removal	747,531		829,588
TOTAL Transportation	1,877,532		1,381,801
State Retirement, Empl Bnfts	87,278	DA90108	87,706
Social Security , Empl Bnfts	34,577	DA90308	37,310
Disability Insurance, Empl Bnfts	265	DA90558	215
Hospital & Medical (dental) Ins, Empl Bnft	15,328	DA90608	25,136
TOTAL Employee Benefits	137,449		150,367
TOTAL Expenditures	2,014,981		1,532,168
TOTAL Detail Expenditures And Other Uses	2,014,981		1,532,168

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	799,925	DA8021	420,701
Prior Period Adj -Increase In Fund Balance	6	DA8012	1,071,819
Restated Fund Balance - Beg of Year	799,931	DA8022	1,492,520
ADD - REVENUES AND OTHER SOURCES	1,635,752		1,592,363
DEDUCT - EXPENDITURES AND OTHER USES	2,014,981		1,532,168
Fund Balance - End of Year	420,701	DA8029	1,552,715

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,386,605	DA1049N	1,348,867
EsT. ReV. - Intergovernmental Charges	195,000	DA2399N	195,000
Est Rev - Use of Money And Property	500	DA2499N	1,000
TOTAL Estimated Revenues	1,582,105		1,544,867
TOTAL Estimated Revenues And Other Sources	1,582,105		1,544,867

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	525,944	DA5999N	1,347,271
App - Home And Community Services	843,012	DA8999N	0
App - Employee Benefits	213,149	DA9199N	197,596
TOTAL Appropriations	1,582,105		1,544,867
TOTAL Appropriations And Other Uses	1,582,105		1,544,867

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	451,175	DB391	301,193
TOTAL Due From Other Funds	451,175		301,193
Prepaid Expenses		DB480	9,845
TOTAL Prepaid Expenses	0		9,845
TOTAL Assets and Deferred Outflows of Resources	451,175		311,038

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	25,218	DB600	26,289
TOTAL Accounts Payable	25,218		26,289
Due To Other Funds	230,379	DB630	
TOTAL Due To Other Funds	230,379		0
TOTAL Liabilities	255,597		26,289
Fund Balance			
Assigned Unappropriated Fund Balance	195,578	DB915	284,749
TOTAL Assigned Fund Balance	195,578		284,749
Unassigned Fund Balance		DB917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	195,578		284,749
TOTAL Liabilities, Deferred Inflows And Fund Balance	451,175		311,038

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,222,914	DB1001	1,271,544
TOTAL Real Property Taxes	1,222,914		1,271,544
Sales of Scrap & Excess Materials		DB2650	1,183
TOTAL Sale of Property And Compensation For Loss	0		1,183
Refunds of Prior Year's Expenditures		DB2701	15,373
TOTAL Miscellaneous Local Sources	0		15,373
St Aid, Consolidated Highway Aid	307,518	DB3501	171,924
TOTAL State Aid	307,518		171,924
TOTAL Revenues	1,530,432		1,460,024
TOTAL Detail Revenues And Other Sources	1,530,432		1,460,024

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Streets, Pers Serv	314,840	DB51101	406,135
Maint of Streets, Contr Expend	705,853	DB51104	406,412
TOTAL Maint of Streets	1,020,693		812,547
Perm Improve Highway, Equip & Cap Outlay		DB51122	228,825
TOTAL Perm Improve Highway	0		228,825
Machinery, Contr Expend	26,513	DB51304	
TOTAL Machinery	26,513		0
TOTAL Transportation	1,047,206		1,041,372
State Retirement, Empl Bnfts	39,125	DB90108	39,317
Social Security, Empl Bnfts	32,096	DB90308	31,026
Disability Insurance, Empl Bnfts	2,978	DB90558	2,352
Hospital & Medical (dental) Ins, Empl Bnft	282,746	DB90608	266,567
TOTAL Employee Benefits	356,945		339,262
TOTAL Expenditures	1,404,151		1,380,634
TOTAL Detail Expenditures And Other Uses	1,404,151		1,380,634

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	69,299	DB8021	195,583
Prior Period Adj -Increase In Fund Balance		DB8012	9,776
Restated Fund Balance - Beg of Year	69,299	DB8022	205,359
ADD - REVENUES AND OTHER SOURCES	1,530,432		1,460,024
DEDUCT - EXPENDITURES AND OTHER USES	1,404,151		1,380,634
Fund Balance - End of Year	195,583	DB8029	284,749

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,271,544	DB1049N	1,246,907
Est Rev - Use of Money And Property	500	DB2499N	0
Est Rev - State Aid	200,000	DB3099N	200,000
TOTAL Estimated Revenues	1,472,044		1,446,907
TOTAL Estimated Revenues And Other Sources	1,472,044		1,446,907

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,011,551	DB5999N	1,024,177
App - Employee Benefits	460,493	DB9199N	422,730
TOTAL Appropriations	1,472,044		1,446,907
TOTAL Appropriations And Other Uses	1,472,044		1,446,907

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	155,000	SF1001	158,000
TOTAL Real Property Taxes	155,000		158,000
TOTAL Revenues	155,000		158,000
TOTAL Detail Revenues And Other Sources	155,000		158,000

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	155,000	SF34104	158,000
TOTAL Fire Protection	155,000		158,000
TOTAL Public Safety	155,000		158,000
TOTAL Expenditures	155,000		158,000
TOTAL Detail Expenditures And Other Uses	155,000		158,000

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	155,000		158,000
DEDUCT - EXPENDITURES AND OTHER USES	155,000		158,000
Fund Balance - End of Year		SF8029	

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	17,881	SL391	17,116
TOTAL Due From Other Funds	17,881		17,116
TOTAL Assets and Deferred Outflows of Resources	17,881		17,116

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Unappropriated Fund Balance	17,881	SL915	17,116
TOTAL Assigned Fund Balance	17,881		17,116
TOTAL Fund Balance	17,881		17,116
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,881		17,116

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	11,376	SL1001	11,800
TOTAL Real Property Taxes	11,376		11,800
TOTAL Revenues	11,376		11,800
TOTAL Detail Revenues And Other Sources	11,376		11,800

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Lighting, Contr Expend	12,072	SL51824	12,565
TOTAL Street Lighting	12,072		12,565
TOTAL Transportation	12,072		12,565
TOTAL Expenditures	12,072		12,565
TOTAL Detail Expenditures And Other Uses	12,072		12,565

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,577	SL8021	17,881
Restated Fund Balance - Beg of Year	18,577	SL8022	17,881
ADD - REVENUES AND OTHER SOURCES	11,376		11,800
DEDUCT - EXPENDITURES AND OTHER USES	12,072		12,565
Fund Balance - End of Year	17,881	SL8029	17,116

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Due From Other Funds	32,375	SR391	32,567
TOTAL Due From Other Funds	32,375		32,567
TOTAL Assets and Deferred Outflows of Resources	32,375		32,567

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Appropriated Fund Balance	32,375	SR914	32,567
TOTAL Assigned Fund Balance	32,375		32,567
TOTAL Fund Balance	32,375		32,567
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,375		32,567

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	72,000	SR1001	71,000
TOTAL Real Property Taxes	72,000		71,000
TOTAL Revenues	72,000		71,000
TOTAL Detail Revenues And Other Sources	72,000		71,000

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Refuse & Garbage, Contr Expend	70,808	SR81604	70,808
TOTAL Refuse & Garbage	70,808		70,808
TOTAL Home And Community Services	70,808		70,808
TOTAL Expenditures	70,808		70,808
TOTAL Detail Expenditures And Other Uses	70,808		70,808

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	31,183	SR8021	32,375
Restated Fund Balance - Beg of Year	31,183	SR8022	32,375
ADD - REVENUES AND OTHER SOURCES	72,000		71,000
DEDUCT - EXPENDITURES AND OTHER USES	70,808		70,808
Fund Balance - End of Year	32,375	SR8029	32,567

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	148,038	TA200	154,328
TOTAL Cash	148,038		154,328
Due From Other Funds	33,423	TA391	4,917
TOTAL Due From Other Funds	33,423		4,917
Other Assets	100	TA489	
TOTAL Other	100		0
TOTAL Assets and Deferred Outflows of Resources	181,561		159,245

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	51,196	TA630	22,259
TOTAL Due To Other Funds	51,196		22,259
Group Insurance	683	TA20	
Guaranty & Bid Deposits	129,683	TA30	136,986
TOTAL Agency Liabilities	130,365		136,986
TOTAL Liabilities	181,561		159,245
TOTAL Liabilities, Deferred Inflows And Fund Balance	181,561		159,245

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	255,687	W129	
TOTAL Provision To Be Made In Future Budgets	255,687		0
TOTAL Assets and Deferred Outflows of Resources	255,687		0

TOWN OF Mamakating
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Compensated Absences	255,687	W687	
TOTAL Other Liabilities	255,687		0
TOTAL Liabilities	255,687		0
TOTAL Liabilities	255,687		0

TOWN OF Mamakating
Statement of Indebtedness
For the Fiscal Year Ending 2014

3/29/2015

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
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TOWN OF Mamakating
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$3,051,427.00
Time Deposits	9Z2021	
Total		\$3,051,427.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,551,427.00
Total		\$3,051,427.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Mamakating
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****_	\$0	\$0	\$0	\$0
****-2215	\$4,002	\$0	\$0	\$4,002
****-0277	\$10,361	\$0	\$0	\$10,361
****-0376	\$55,764	\$0	\$0	\$55,764
****-0467	\$1,882	\$0	\$0	\$1,882
****-0491	\$3,987	\$0	\$0	\$3,987
****-0533	\$2,015	\$0	\$0	\$2,015
****-0541	\$3,020	\$0	\$0	\$3,020
****-0558	\$866	\$0	\$0	\$866
****-0566	\$1,965	\$0	\$0	\$1,965
****-0582	\$1,984	\$0	\$0	\$1,984
****-0608	\$3,006	\$0	\$0	\$3,006
****-0616	\$66	\$0	\$0	\$66
****-0632	\$3,017	\$0	\$0	\$3,017
****-0640	\$0	\$0	\$0	\$0
****-0657	\$3,751	\$0	\$0	\$3,751
****-0665	\$0	\$0	\$0	\$0
****-0673	\$3,751	\$0	\$0	\$3,751
****-0681	\$3,501	\$0	\$0	\$3,501
****-0699	\$7,502	\$0	\$0	\$7,502
****-0707	\$7,502	\$0	\$0	\$7,502
****-0715	\$2,000	\$0	\$0	\$2,000
****-2191	\$35,587	\$0	\$0	\$35,587
****-2361	\$258,683	\$0	\$0	\$258,683
****-2388	\$182,494	\$0	\$0	\$182,494
****-2396	\$13,781	\$0	\$0	\$13,781
****-2418	\$139,291	\$1,293	\$0	\$140,584
****-2434	\$11,058	\$0	\$0	\$11,058
****-2442	\$111,071	\$0	\$0	\$111,071
****-2450	\$31,122	\$0	\$0	\$31,122

TOWN OF Mamakating
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2485	\$2,993	\$0	\$0	\$2,993
****-2493	\$465	\$0	\$0	\$465
****-2507	\$476	\$0	\$0	\$476
****-2515	\$811,875	\$0	\$0	\$811,875
****-2876	\$3,480	\$0	\$750	\$2,730
****-2884	\$1,149,931	\$0	\$19,536	\$1,130,395
****-2906	\$22,309	\$0	\$4,547	\$17,762
****-2922	\$99,096	\$0	\$0	\$99,096
****-3554	\$111	\$0	\$0	\$111
****-6634	\$80,713	\$0	\$1,605	\$79,108
****-7185	\$1,231	\$861	\$0	\$2,092
Total Adjusted Bank Balance				<u>\$3,051,427</u>
Petty Cash				<u>\$0.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$3,051,427</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$3,051,427</u>

* Must be equal

TOWN OF Mamakating
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		34			
Total Part Time Employees:		113			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$282,874.00	31	21	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$147,657.00	34	113	
90408	Worker's Compensation Insurance	\$257,210.00	34	113	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$7,401.00	32		
90608	Hospital and Medical (Dental) Insurance	\$560,193.00	32	2	12
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits				
Total		\$1,255,335.00			
Computed Total From Financial Section (comparative purposes only)		\$1,017,687.00			

TOWN OF Mamakating
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$29,097	10,991	gallons	
Diesel Fuel	\$111,382	33,100	gallons	
Fuel Oil	\$19,851	5,722	gallons	
Natural Gas	\$30,328	13,129	cubic feet	Gal. (Propane)
Electricity	\$85,495	445,206	kilowatt-hours	
Coal			tons	

TOWN OF Mamakating
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

TOWN OF Mamakating
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 Reclassify 4th quarter 2013 Cable Franchise \$70,607.00; Reclassify 25% ERS paid in Nov. 2013 \$35,362.00.

Account Code A8015 Record interfund transfer out authorized by Board resolutions on 12/30/13 \$1,050,000.00; Discrepancy between 2013 AUD & 2014 AUD \$11.00; Rounding \$1.00

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 25% ERS paid in 2013 \$8,276; Reclass Jan 2014 receipts pertaining to 2013 \$16,922.

Account Code B8015 Rounding \$4.

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Record 12/30/13 transfer from General Fund A to Highway Fund DA Reserves, \$1,050,000. + record opening balance Prepaid ERS, \$21,819.

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 To record 2013 Prepaid ERS, \$9,781. Prior year rounding, (\$5).